

**U.S. Government Standard General Ledger
Summary of Changes
(Consolidated)**

			DRAFT			
Section	Item Changed		Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01						
Part 1 Fiscal 2013						
I	USSGL Chart of Accounts:					
I	4295		Revised account title from "Revaluation of Foreign Currency in the Exchange Stabilization Fund" to "Adjustments to the Exchange Stabilization Fund"	S2 13-01	2013	COA
I	5740		Revised account title from "Appropriated Earmarked Receipts Transferred In" to "Appropriated Dedicated Collections Transferred In"	S2 13-01	2013	COA
I	5745		Revised account title from "Appropriated Earmarked Receipts Transferred Out" to "Appropriated Dedicated Collections Transferred Out"	S2 13-01	2013	COA
II	USSGL Accounts and Definitions:					
II	3101		Revised definition to replace the words "dedicated and earmarked receipts" with the words "dedicated receipts and dedicated collections"	S2 13-01	2013	DEF
II	5740		Revised definition to replace the words "earmarked receipts" with the words "dedicated collections"	S2 13-01	2013	DEF
II	5745		Revised definition to replace the words "earmarked receipts" with the words "dedicated collections"	S2 13-01	2013	DEF
III	USSGL Account Transactions:					
III	A135		Combined TC A418 into TC A135; Added language to the comments and included USSGL account 4510	S2 13-01	2013	TC
III	A418		Deleted (see A135 above)	S2 13-01	2013	TC
IV	USSGL Account Attributes:					
	USSGL Proprietary Account Attribute Definition Report:					
	None					
IV	USSGL Proprietary Account Attribute Table:					
IV	2400		Revised Federal NonFederal Code attribute domain value from "N" to "Y"	S2 13-01	2013	PROP TBL
IV	7300		Revised Exchange Nonexchange Code attribute domain value from "blank" to "X"	S2 13-01	2013	PROP TBL
IV	FACTS II - Attribute Definition Report:					

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T/L S2 13-01					
IV	Reduction Type Code	Added definition and attribute domain values	S2 13-01	2013	ADR
IV	FACTS II USSGL Account Attribute Table:				
IV	Reduction Type Code	Added	S2 13-01	2013	ATT TBL
	<u>Account</u>				
IV	4382	Added Reduction Type Indicator of "Y"	S2 13-01	2013	ATT TBL
IV	4383	Added Reduction Type Indicator of "Y"	S2 13-01	2013	ATT TBL
IV	4387	Added Reduction Type Indicator of "Y"	S2 13-01	2013	ATT TBL
IV	4388	Added Reduction Type Indicator of "Y"	S2 13-01	2013	ATT TBL
IV	4392	Added Reduction Type Indicator of "Y"	S2 13-01	2013	ATT TBL
IV	4393	Added Reduction Type Indicator of "Y"	S2 13-01	2013	ATT TBL
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources, and Schedule P: Program and Financing (P&F):				
	<u>Column</u>				
	<u>Line</u>				
V	1000	Revised TAFS Status attribute domains from "U/E" to "U" for USSGL accounts 4137 and 4139	S2 13-01	2013	SF-133
V	1020	Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137	S2 13-01	2013	SF-133
V	1130	Added Reduction Type attribute domain values to USSGL account 4392	S2 13-01	2013	SF-133/P&F
V	1131	Delete USSGL account 4383 where Fund Type attribute domain is "1"	S2 13-01	2013	SF-133/P&F
V	1131	Added Reduction Type attribute domain values to USSGL account 4393	S2 13-01	2013	SF-133/P&F
V	1132	Added Reduction Type attribute domain values to USSGL accounts 4382 and 4387	S2 13-01	2013	SF-133/P&F
V	1133	Added Reduction Type attribute domain values to USSGL accounts 4383 and 4388	S2 13-01	2013	SF-133/P&F
V	1134	Delete USSGL account 4397 where Fund Type attribute domain is "1"	S2 13-01	2013	SF-133/P&F
V	1170	Delete USSGL account 4384 where Fund Type attribute domain is "1"	S2 13-01	2013	SF-133/P&F
V	1173	Added Reduction Type attribute domain values to USSGL account 4392	S2 13-01	2013	SF-133/P&F
V	1174	Added Reduction Type attribute domain values to USSGL account 4382	S2 13-01	2013	SF-133/P&F
V	1230	Added Reduction Type attribute domain values to USSGL accounts 4392 and 4393	S2 13-01	2013	SF-133/P&F

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
V	1230	Delete USSGL account 4397 where Fund Type attribute domain is "1"	S2 13-01	2013	SF-133/P&F
V	1232	Added Reduction Type attribute domain values to USSGL accounts 4382, 4383, 4387, and 4388	S2 13-01	2013	SF-133/P&F
V	1272	Added Reduction Type attribute domain values to USSGL account 4392	S2 13-01	2013	SF-133/P&F
V	1273	Added Reduction Type attribute domain values to USSGL account 4382	S2 13-01	2013	SF-133/P&F
V	1320	Added Reduction Type attribute domain values to USSGL account 4392	S2 13-01	2013	SF-133/P&F
V	1420	Added Reduction Type attribute domain values to USSGL account 4392	S2 13-01	2013	SF-133/P&F
V	1421	Deleted Authority Type attribute domain "B" from USSGL account 4142	S2 13-01	2013	SF-133/P&F
V	1421	Deleted BEA Category Indicator attribute domain "M" from USSGL account 4142	S2 13-01	2013	SF-133/P&F
V	1510	Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137	S2 13-01	2013	SF-133
V	1511	Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137	S2 13-01	2013	SF-133
V	1520	Added Reduction Type attribute domain values to USSGL accounts 4392 and 4393	S2 13-01	2013	SF-133/P&F
V	1610	Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137	S2 13-01	2013	SF-133
V	1611	Revised TAFS Status attribute domains from "U/E" to "U" for USSGL account 4137	S2 13-01	2013	SF-133
V	1620	Added Reduction Type attribute domain values to USSGL accounts 4392 and 4393	S2 13-01	2013	SF-133/P&F
V	1722	Added Reduction Type attribute domain values to USSGL account 4392	S2 13-01	2013	SF-133/P&F
V	1723	Added Reduction Type attribute domain values to USSGL accounts 4382 and 4383	S2 13-01	2013	SF-133/P&F
V	1740	Added Debit Indicator for USSGL account 4215	S2 13-01	2013	SF-133
V	1823	Added Reduction Type attribute domain values to USSGL accounts 4382 and 4383	S2 13-01	2013	P&F
V	1840	Added Debit Indicator for USSGL account 4215	S2 13-01	2013	SF-133
V	1952	Delete USSGL accounts 4136, 4137, 4139, 4149, 4166, and 4172	S2 13-01	2013	P&F
V	2403	Added USSGL account 4215	S2 13-01	2013	SF-133
V	2501	Added USSGL account 4215	S2 13-01	2013	SF-133
V	2502	Added USSGL account 4215	S2 13-01	2013	SF-133
V	2503	Added USSGL account 4215	S2 13-01	2013	SF-133
V	2504	Added USSGL account 4215	S2 13-01	2013	SF-133
V	4053	Added Debit Indicator for USSGL account 4215	S2 13-01	2013	SF-133
V	4143	Added Debit Indicator for USSGL account 4215	S2 13-01	2013	SF-133
V	5010	Add USSGL accounts 1621 and 1622	S2 13-01	2013	SF-133
V	5011	Add USSGL accounts 1621 and 1622	S2 13-01	2013	SF-133
FMS 2108: Yearend Closing Statement:					
<i>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting</i>					

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
	<u>Column</u>				
V	None				FMS 2108
	<u>Footnote</u>				
V	None				
	Balance Sheet:				
	<u>Line</u>				
V	None				BS
	<u>Footnote</u>				
V	None				
	Statement of Net Cost:				
	<u>Line</u>				
V	1	Added USSGL accounts 7171 and 7172	S2 13-01	2013	SNC
V	4	Deleted USSGL accounts 7171 and 7172	S2 13-01	2013	SNC
V	4	Revised Federal NonFederal Indicator attribute domain value from "blank" to "N" for USSGL accounts 7271 and 7272	S2 13-01	2013	SNC
V	4	Revised Exchange Nonexchange Indicator attribute domain value from "blank" to "X" for USSGL accounts 7271 and 7272	S2 13-01	2013	SNC
	<u>Footnote</u>				
V	None				
	Statement of Changes in Net Position:				
	<u>Line</u>				
	<u>Footnote</u>				
V					
	Statement of Budgetary Resources:				

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
	<u>Column</u>				
V					
	<u>Line</u>				
V	1000	Revised TAFS Status attribute domains from "U/E" to "U" for USSGL accounts 4137 and 4139	S2 13-01	2013	SBR
V	1043	Revised Fund Type attribute domain from "ET" to "7" for USSGL account 4153	S2 13-01	2013	SBR
V	1490	Deleted Authority Type attribute domain "B" from USSGL account 4142	S2 13-01	2013	SBR
	<u>Footnote</u>				
V					
	Statement of Custodial Activity:				
	<u>Line</u>				
V					SCA
	<u>Footnote</u>				
V					
VI	USSGL Crosswalks to Reclassified Statements:				
	Reclassified Balance Sheet:				
	<u>Line</u>				
VI	2.4	Revised line title from "Troubled Assest Relief Program Direct Loans and Equity Investments (for use by Treasury only)" to "TARP Direct Loans and Equity Investments (for use by Treasury only)"	S2 13-01	2013	RBS
VI	2.5	Added line "Inventory and Related Property"	S2 13-01	2013	RBS
VI	2.6	Revised line title from "Inventory and Related Property" to "Property, Plant, and Equipment"	S2 13-01	2013	RBS
VI	2.7	Revised line title from "Property, Plant, and Equipment" to "Debt and Equity Securities"	S2 13-01	2013	RBS
VI	2.8	Revised line title from "Debt and Equity Securities" to "Investments in Government Sponsored Enterprises"	S2 13-01	2013	RBS
VI	2.9	Revised line title from "Investments in Government Sponsored Enterprises" to "Derivative Assets"	S2 13-01	2013	RBS
VI	2.10	Revised line title from "Derivative Assets" to "Other Assets"	S2 13-01	2013	RBS

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
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VI	2.10	Added USSGL account 1995	S2 13-01	2013	RBS
VI	2.11	Revised line title from "Other Assets" to "Total Non-Federal Assets"	S2 13-01	2013	RBS
VI	2.12	Deleted	S2 13-01	2013	RBS
VI	3.8	Added USSGL account 1321	S2 13-01	2013	RBS
VI	6.2	Added USSGL account 2534	S2 13-01	2013	RBS
VI	7.1	Added USSGL account 2940	S2 13-01	2013	RBS
VI	7.3	Added USSGL account 2534	S2 13-01	2013	RBS
VI	7.10	Deleted USSGL account 2940	S2 13-01	2013	RBS
VI	7.10	Added USSGL account 2400	S2 13-01	2013	RBS
VI	9.1	Revised line title from "Net Position - Non Earmarked Funds" to "Net Position - All Other Funds"	S2 13-01	2013	RBS
VI	9.1	Added USSGL accounts 5405, 5406, and 5919	S2 13-01	2013	RBS
VI	9.2	Revised line title from "Net Position - Earmarked Funds" to "Net Position - Funds From Dedicated Collections"	S2 13-01	2013	RBS
VI	9.2	Added USSGL accounts 5405, 5406, and 5919	S2 13-01	2013	RBS
VI	<u>Footnote</u>				
	Reclassified Statement of Net Cost:				
	<u>Line</u>				
VI	2	Added USSGL accounts 7171 and 7172	S2 13-01	2013	RSNC
VI	4	Deleted USSGL accounts 7171 and 7172	S2 13-01	2013	RSNC
VI	4	Revised Federal NonFederal Code attribute domain value from "blank" to "N" for USSGL accounts 7271 and 7272	S2 13-01	2013	RSNC
VI	4	Revised Exchange Nonexchange Code attribute domain value from "blank" to "X" for USSGL accounts 7271 and 7272	S2 13-01	2013	RSNC
VI	6.3	Deleted USSGL accounts 6190 and 6720	S2 13-01	2013	RSNC
VI	6.4	Deleted USSGL accounts 7211 and 7280	S2 13-01	2013	RSNC
VI	6.6	Deleted USSGL account 7290	S2 13-01	2013	RSNC
VI	6.7	Deleted USSGL accounts 6190 and 6400	S2 13-01	2013	RSNC

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Part 2 Fiscal 2014

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
I	163000	Revised account title to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	COA
I	163100	Revised account title to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	COA
I	163300	Revised account title to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	COA
I	251000	Revised account title to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	COA
I	412200	Revised account title to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	COA
I	520000	Revised account number from 20000 to 520000 to correct prior posting error	S2 13-01	2014	COA
I	574000	Revised account title from "Appropriated Earmarked Receipts Transferred In" to "Appropriated Dedicated Collections Transferred In"	S2 13-01	2014	COA
I	574500	Revised account title from "Appropriated Earmarked Receipts Transferred Out" to "Appropriated Dedicated Collections Transferred Out"	S2 13-01	2014	COA
II	<i>USSGL Accounts and Definitions:</i>				
II	101000	Revised definition to replace the words "Public Debt" and "BPD" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	161000	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	161100	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	161200	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	161300	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	162100	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	162200	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	162300	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	163000	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	163100	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	163300	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	214100	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	251000	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	310100	Revised definition to refer to dedicated collections instead of earmarked receipts	S2 13-01	2014	DEF
II	412200	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	414100	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	490800	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF
II	574000	Revised definition to refer to dedicated collections instead of earmarked receipts	S2 13-01	2014	DEF
II	574500	Revised definition to refer to dedicated collections instead of earmarked receipts	S2 13-01	2014	DEF
II	631000	Revised definition to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	DEF

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
III	USSGL Account Transactions:				
III	A135	Combined TC A418 into TC A135; Added language to the comments and included USSGL account 451000	S2 13-01	2014	TC
III	A156	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	A250	Revised description and comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	A251	Revised description and comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	A418	Deleted (see A135 above)	S2 13-01	2014	TC
III	A518	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	A519	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	A522	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	A523	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	B120	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	B121	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	B150	Revised comment to replace the letters "BPD" with the words "Fiscal Service"	S2 13-01	2014	TC
III	B152	Revised description to replace the words "Public Debt" with the words "Fiscal Service" Revised comment to replace letters "BPD" with words "Fiscal Service"	S2 13-01	2014	TC
III	B154	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C124	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C125	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C149	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C151	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C153	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C435	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C436	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C437	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C618	Revised description and comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C622	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C624	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C750	Revised description to replace the words "Public Debt" with the words "Fiscal Service" Revised comment to replace letters "BPD" with words "Fiscal Service"	S2 13-01	2014	TC
III	C751	Revised description to replace the words "Public Debt" with the words "Fiscal Service" Revised comment to replace letters "BPD" with words "Fiscal Service"	S2 13-01	2014	TC

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T/L S2 13-01					
III	C752	Revised description to replace the words "Public Debt" with the words "Fiscal Service" Revised comment to replace letters "BPD" with words "Fiscal Service"	S2 13-01	2014	TC
III	C753	Revised description to replace the words "Public Debt" with the words "Fiscal Service" Revised comment to replace letters "BPD" with words "Fiscal Service"	S2 13-01	2014	TC
III	C754	Revised description to replace the words "Public Debt" with the words "Fiscal Service" Revised comment to replace letters "BPD" with words "Fiscal Service"	S2 13-01	2014	TC
III	C755	Revised description to replace the words "Public Debt" with the words "Fiscal Service" Revised comment to replace letters "BPD" with words "Fiscal Service"	S2 13-01	2014	TC
III	C780	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	C784	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	E113	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	E115	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	E117	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	E119	Revised description to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
III	F366	Revised comment to replace the words "Public Debt" with the words "Fiscal Service"	S2 13-01	2014	TC
IV					
USSGL Account Attributes:					
USSGL Proprietary and Budgetary Account Attribute Definition Report:					
IV	Credit Cohort Year	Revised domain values	S2 13-01	2014	ADR
IV	Federal Nonfederal Code	Added domain value "Z - Non-Reciprocating Federal Activity"	S2 13-01	2014	ADR
IV	Reporting Type Code	Revised domain value "E - Earmarked" to "E - Dedicated Collection"	S2 13-01	2014	ADR
IV	Reduction Type Code	Added	S2 13-01	2014	ADR
IV					
USSGL Proprietary and Budgetary Account Attribute Table:					
Attribute					
IV	Credit Cohort Year	Revised domain values	S2 13-01	2014	PROP TBL
IV	Reduction Type Code	Added	S2 13-01	2014	ATT TBL
USSGL					

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T/L S2 13-01					
IV	241000	Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	298000	Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	310500	Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	310800	Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	310900	Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	438200	Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"	S2 13-01	2014	ATT TBL
IV	438300	Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"	S2 13-01	2014	ATT TBL
IV	438700	Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"	S2 13-01	2014	ATT TBL
IV	438800	Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"	S2 13-01	2014	ATT TBL
IV	439200	Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"	S2 13-01	2014	ATT TBL
IV	439300	Added Reduction Type Code attribute domain values "AB1", "AB2", "AB3", "AB4", "AB5", "SQ1", and "OTR"	S2 13-01	2014	ATT TBL
IV	570500	Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	570800	Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
IV	570900	Revised Federal Nonfederal Code attribute domain value from "G" to "Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	599000	Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	599100	Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	619000	Revised Federal Nonfederal Code attribute domain values from "F/G/N" to "F/N"	S2 13-01	2014	ATT TBL
IV	640000	Revised Federal Nonfederal Code attribute domain values from "F/G/N" to "F/N"	S2 13-01	2014	ATT TBL
IV	711200	Revised Federal Nonfederal Code attribute domain values from "F/G" to "F"	S2 13-01	2014	ATT TBL
IV	719000	Revised Federal Nonfederal Code attribute domain values from "F/G/N" to "F/N"	S2 13-01	2014	ATT TBL
IV	740000	Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	740100	Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
IV	740500	Revised Federal Nonfederal Code attribute domain values from "G/N" to "N/Z"; Revised Trading Partner Agency Identifier attribute domain value from "###" to "Blank"; Revised Trading Partner Main Account Code attribute domain value from "####" to "Blank"	S2 13-01	2014	ATT TBL
V	USSGL Crosswalks to Standard External Reports:				
	SF 133: Report on Budget Execution and Budgetary Resources:				
	<u>Column</u>				
V					
	<u>Line</u>				
V	1000	Revised GTAS Fund Type Code attribute domain from "ES" to "ES/ET" with TAS Status Code "U" for USSGL account 439700	S2 13-01	2014	SF-133
V	1000	Revised GTAS Fund Type Code attribute domain from "EG/ET" to "EG" with TAS Status Code "U/E" for USSGL account 439700	S2 13-01	2014	SF-133

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T/L S2 13-01					
V	1020	Revised TAS Status Code attribute domain from "U" to "U/E" for USSGL account 437000	S2 13-01	2014	SF-133
V	1020	Revised Authority Type Code attribute domains from "D/P/S" to "S" with GTAS Fund Type Code attribute domains "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300	S2 13-01	2014	SF-133
V	1020	Add row with Authority Type Code attribute domain "D" with GTAS Fund Type Code attribute domains "ES/ET" for USSGL accounts 438200 and 438300	S2 13-01	2014	SF-133
V	1020	Add row with Authority Type Code attribute domain "P" with GTAS Fund Type Code attribute domains "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300	S2 13-01	2014	SF-133
V	1020	Deleted row with GTAS Fund Type Code attribute domain "ES" from USSGL account 439800	S2 13-01	2014	SF-133
V	1130	Added Reduction Type attribute domain values to USSGL account 439200	S2 13-01	2014	SF-133
V	1131	Deleted row with GTAS Fund Type Code attribute domain "EG" for USSGL account 438300	S2 13-01	2014	SF-133
V	1131	Added Reduction Type attribute domain values to USSGL account 439300	S2 13-01	2014	SF-133
V	1132	Added Reduction Type attribute domain values to USSGL accounts 438200 and 438700	S2 13-01	2014	SF-133
V	1132	Revised GTAS Fund Type Code attribute domains from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER/ES/ET/TR" for USSGL account 438200	S2 13-01	2014	SF-133
V	1133	Added Reduction Type attribute domain values to USSGL accounts 438300 and 438800	S2 13-01	2014	SF-133
V	1133	Revised GTAS Fund Type Code attribute domains from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER/ES/ET/TR" for USSGL account 438300	S2 13-01	2014	SF-133
V	1170	Deleted row with GTAS Fund Type Code attribute domain "EG" for USSGL account 438400	S2 13-01	2014	SF-133
V	1173	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	SF-133
V	1174	Added Reduction Type attribute domain values to USSGL account 438200	S2 13-01	2014	SF-133
V	1230	Added Reduction Type attribute domain values to USSGL accounts 439200 and 439300	S2 13-01	2014	SF-133
V	1232	Added Reduction Type attribute domain values to USSGL accounts 438200, 438300, 438700, and 438800	S2 13-01	2014	SF-133
V	1232	Revised GTAS Fund Type Code attribute domains from "ES/ET" to "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300	S2 13-01	2014	SF-133
V	1272	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	SF-133
V	1273	Added Reduction Type attribute domain values to USSGL account 438200	S2 13-01	2014	SF-133
V	1320	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	SF-133
V	1420	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	SF-133
V	1520	Added Reduction Type attribute domain values to USSGL accounts 439200 and 439300	S2 13-01	2014	SF-133
V	1620	Added Reduction Type attribute domain values to USSGL accounts 439200 and 439300	S2 13-01	2014	SF-133
V	1722	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	SF-133
V	1723	Added Reduction Type attribute domain values to USSGL accounts 438200 and 438300	S2 13-01	2014	SF-133

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T/L S2 13-01					
V	1740	Revised Debit Credit Indicator from "D/C" to "D" for USSGL account 421500	S2 13-01	2014	SF-133
V	1823	Added Reduction Type attribute domain values to USSGL accounts 438200 and 438300	S2 13-01	2014	SF-133
V	1840	Revised Debit Credit Indicator from "D/C" to "D" for USSGL account 421500	S2 13-01	2014	SF-133
V	2403	Added USSGL account 421500	S2 13-01	2014	SF-133
V	2501	Added USSGL account 421500	S2 13-01	2014	SF-133
V	2502	Added USSGL account 421500	S2 13-01	2014	SF-133
V	2503	Added USSGL account 421500	S2 13-01	2014	SF-133
V	2504	Added USSGL account 421500	S2 13-01	2014	SF-133
V	4053	Revised Debit Credit Indicator from "D/C" to "D" for USSGL account 421500	S2 13-01	2014	SF-133
V	4143	Revised Debit Credit Indicator from "D/C" to "D" for USSGL account 421500	S2 13-01	2014	SF-133
Program and Financing (P&F) Schedule:					
	<u>Column</u>				
V					
	<u>Line</u>				
V	1020	Revised Authority Type Code attribute domains from "D/P/S" to "S" with GTAS Fund Type Code attribute domains "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300	S2 13-01	2014	P&F
V	1020	Add row with Authority Type Code attribute domain "D" with GTAS Fund Type Code attribute domains "ES/ET" for USSGL accounts 438200 and 438300	S2 13-01	2014	P&F
V	1020	Add row with Authority Type Code attribute domain "P" with GTAS Fund Type Code attribute domains "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300	S2 13-01	2014	P&F
V	1020	Deleted row with GTAS Fund Type Code attribute domain "ES" from USSGL account 439800	S2 13-01	2014	P&F
V	1130	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	P&F
V	1131	Added Reduction Type attribute domains to USSGL account 439300	S2 13-01	2014	P&F
V	1131	Deleted row with GTAS Fund Type Code attribute domain "EG" for USSGL account 438300	S2 13-01	2014	P&F
V	1132	Revised GTAS Fund Type Code attribute domains from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP/ER/ES/ET/TR" for USSGL account 438200	S2 13-01	2014	P&F
V	1132	Added Reduction Type attribute domain values to USSGL accounts 438200 and 438700	S2 13-01	2014	P&F
V	1133	Added Reduction Type attribute domain values to USSGL accounts 438300 and 438800	S2 13-01	2014	P&F

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
V	1133	Revised GTAS Fund Type Code attribute domains from “EC/EG/EM/EP/ER/ES/ET/TR” to “EP/ER/ES/ET/TR” for USSGL account 438300	S2 13-01	2014	P&F
V	1170	Deleted row with GTAS Fund Type Code attribute domain “EG” for USSGL account 438400	S2 13-01	2014	P&F
V	1173	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	P&F
V	1174	Added Reduction Type attribute domains to USSGL account 438200	S2 13-01	2014	P&F
V	1230	Added Reduction Type attribute domains to USSGL accounts 439200 and 439300	S2 13-01	2014	P&F
V	1232	Added Reduction Type attribute domain values to USSGL accounts 438200, 438300, 438700, and 438800	S2 13-01	2014	P&F
V	1232	Revised GTAS Fund Type Code attribute domains from “ES/ET” to “EP/ER/ES/ET/TR” for USSGL accounts 438200 and 438300	S2 13-01	2014	P&F
V	1272	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	P&F
V	1273	Added Reduction Type attribute domains to USSGL account 438200	S2 13-01	2014	P&F
V	1320	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	P&F
V	1420	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	P&F
V	1520	Added Reduction Type attribute domains to USSGL accounts 439200 and 439300	S2 13-01	2014	P&F
V	1620	Added Reduction Type attribute domains to USSGL accounts 439200 and 439300	S2 13-01	2014	P&F
V	1722	Added Reduction Type attribute domains to USSGL account 439200	S2 13-01	2014	P&F
V	1723	Added Reduction Type attribute domains to USSGL accounts 438200 and 438300	S2 13-01	2014	P&F
V	1823	Added Reduction Type attribute domains to USSGL accounts 438200 and 438300	S2 13-01	2014	P&F
V	5010	Added USSGL 162100 and 162200	S2 13-01	2014	P&F
V	5011	Added USSGL 162100 and 162200	S2 13-01	2014	P&F
	FMS 2108: Yearend Closing Statement:				
	<i>Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting</i>				
	<u>Column</u>				
V	2	Deleted USSGL account 119500	S2 13-01	2014	FMS 2108
	<u>Footnote</u>				
V	None				
	Balance Sheet:				
	<u>Line</u>				

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T/L S2 13-01					
V	19	Added Domain value of "F" and Deleted Domain value of "G" for Federal NonFederal Code attribute for USSGL account 294000	S2 13-01	2014	BS
V	19	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 241000 and 298000	S2 13-01	2014	BS
	30	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 310800, and 310900	S2 13-01	2014	BS
	31	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 310800, and 310900	S2 13-01	2014	BS
	32	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 570500, 570800, and 570900; Revised Federal NonFederal Code attribute domain values from "G/N" to "N/Z" for USSGL accounts 599000, 599100, 740000, 740100, and 740500; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts 619000, 640000, and 719000; Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200	S2 13-01	2014	BS
	33	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 570500, 570800, and 570900; Revised Federal NonFederal Code attribute domain values from "G/N" to "N/Z" for USSGL accounts 599000, 599100, 740000, 740100, and 740500; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts, 640000, and 719000; Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200	S2 13-01	2014	BS
	<u>Footnote</u>				
V					
	Statement of Net Cost:				
	<u>Line</u>				
V	1	Added USSGL accounts 717100 and 717200; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts 619000 and 640000	S2 13-01	2014	SNC
V	2	Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL account 719000	S2 13-01	2014	SNC
V	4	Deleted USSGL accounts 717100 and 717200	S2 13-01	2014	SNC
V	4	Revised Federal NonFederal Code attribute domain value from "blank" to "NonFed" for USSGL accounts 727100 and 727200	S2 13-01	2014	SNC

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Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
V	4	Revised Exchange Nonexchange Code attribute domain value from "blank" to "X" for USSGL accounts 727100 and 727200	S2 13-01	2014	SNC
V	6	Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL account 640000	S2 13-01	2014	SNC
V	7	Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL account 719000	S2 13-01	2014	SNC
	<u>Footnote</u>				
V	None				
	Statement of Changes in Net Position:				
	<u>Line</u>				
	<u>Footnote</u>				
V					
	Statement of Budgetary Resources:				
	<u>Column</u>				
	<u>Line</u>				
V	1000	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 413700, 413900, 414900, 416600, and 417200	S2 13-01	2014	SBR
V	1000	Revised GTAS Fund Type Code attribute domain value from "ET" to "EG/EP/ER/ET" for USSGL account 413900	S2 13-01	2014	SBR
V	1000	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500	S2 13-01	2014	SBR
V	1000	Revised GTAS Fund Type Code attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400	S2 13-01	2014	SBR
V	1020	Add row with Authority Type Code attribute domain "D" with GTAS Fund Type Code attribute domains "ES/ET" for USSGL accounts 438200 and 438300	S2 13-01	2014	SBR

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T/L S2 13-01					
V	1020	Add row with Authority Type Code attribute domain "P" with GTAS Fund Type Code attribute domains "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300	S2 13-01	2014	SBR
V	1020	Revised TAS Status Code attribute domain values from "U/E" to "U" for USSGL accounts 413000, 413200, 413700, 416600, and 417200	S2 13-01	2014	SBR
V	1020	Revised Authority Type Code attribute domain values from "B/P/S" to "P/S" for USSGL accounts 414000	S2 13-01	2014	SBR
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EG/EP" for USSGL account 414000	S2 13-01	2014	SBR
V	1020	Revised Debit Credit Indicator attribute domain from "D/C" to "D" for USSGL 419600	S2 13-01	2014	SBR
V	1020	Revised Debit Credit Indicator attribute domain from "D/C" to "C" for USSGL 419700	S2 13-01	2014	SBR
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500	S2 13-01	2014	SBR
V	1020	Revised Authority Type Code attribute domains from "D/P/S" to "S" with GTAS Fund Type Code attribute domains "EC/EG/EM/EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300	S2 13-01	2014	SBR
V	1020	Revised GTAS Fund Type Code attribute domain value from "EG/EP/ER/ES/ET" to "EG/EP/ER/ES/ET/TR" for USSGL account 438400	S2 13-01	2014	SBR
V	1020	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "ES/ET" for USSGL account 438700 and 438800	S2 13-01	2014	SBR
V	1043	Revised Debit Credit Indicator attribute domain from "D/C" to "D" for USSGL 419600	S2 13-01	2014	SBR
V	1043	Revised Debit Credit Indicator attribute domain from "D/C" to "C" for USSGL 419700	S2 13-01	2014	SBR
V	1043	Revised GTAS Fund Type Code attribute domain values from "EC/EG/EM/EP/ER/ES/ET/TR" to "EP" for USSGL account 429500	S2 13-01	2014	SBR
V	1290	Added row for Beginning Indicator for USSGL 412600	S2 13-01	2014	SBR
V	1290	Added TAS Status Code attribute domain value "U" with GTAS Fund Type Code "ES" for USSGL 412700	S2 13-01	2014	SBR
V	1290	Add row with Authority Type Code attribute domain "P" with GTAS Fund Type Code attribute domains "EP/ER/ES/ET/TR" for USSGL accounts 438200 and 438300	S2 13-01	2014	SBR
V	1290	Deleted row with GTAS Fund Type Code attribute domain "EG" for USSGL account 439700	S2 13-01	2014	SBR
V	1290	Revised GTAS Fund Type Code attribute domain value from "EC/EG/EM/EP/ER/ES/ET" to "EG" where TAS Status Code is "E" for USSGL account 411900	S2 13-01	2014	SBR
V	1290	Revised Debit/Credit Indicator attribute domain value from "C" to "D/C" for USSGL account 412600	S2 13-01	2014	SBR
V	1290	Revised GTAS Fund Type Code attribute domain value from "ET" to "ES/ET" for USSGL account 412600	S2 13-01	2014	SBR

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T/L S2 13-01					
V	1290	Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “EG/EP/ER/ES/ET” for USSGL account 413800	S2 13-01	2014	SBR
V	1290	Revised GTAS Fund Type Code attribute domain values from “EC/EG/EM/EP/ER/ES/ET/TR” to “EG/EP” for USSGL account 414000	S2 13-01	2014	SBR
V	1290	Revised Authority Type Code attribute domain value from “blank” to “P” for USSGL 415700	S2 13-01	2014	SBR
V	1290	Revised TAS Status Code attribute domain values from “U/E” to “U” for USSGL accounts 416600 and 417200	S2 13-01	2014	SBR
V	1290	Revised GTAS Fund Type Code attribute domain value from “EG” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 437000	S2 13-01	2014	SBR
V	1290	Revised Authority Type Code attribute domains from "D/P" to "D" and GTAS Fund Type Code attribute domains from “EC/EG/EM/EP/ER/ES/ET/TR” to “ES/ET” for USSGL accounts 438200 and 438300	S2 13-01	2014	SBR
V	1290	Revised GTAS Fund Type Code attribute domain value from “ET” to “ES/ET” with Authority Type Code attribute domain "P" for USSGL account 438400	S2 13-01	2014	SBR
V	1290	Revised GTAS Fund Type Code attribute domain by removing “EG” with Authority Type Code attribute domain "D" from USSGL account 438400	S2 13-01	2014	SBR
V	1490	Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “ES/ET” for USSGL account 412800	S2 13-01	2014	SBR
V	1490	Revised GTAS Fund Type Code attribute domain value from “EP” to “EG/EP/ER/TR” for USSGL account 414200	S2 13-01	2014	SBR
V	1690	Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “EG/EP/ER/ET” for USSGL accounts 403200, 403400, 413100, 413300, 416000, 439200, 439300, and 439500	S2 13-01	2014	SBR
V	1690	Revised TAS Status Code attribute domain values from “U/E” to “U” for USSGL account 413700	S2 13-01	2014	SBR
V	1890	Revised GTAS Fund Type Code attribute domain values from “EC/EG/EM/EP/ER/ES/ET/TR” to “EG/EP” for USSGL account 414000	S2 13-01	2014	SBR
V	1890	Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ET/TR” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 417000	S2 13-01	2014	SBR
V	1890	Revised TAS Status Code attribute domain values from “U/E” to “U” for USSGL account 417200	S2 13-01	2014	SBR
V	1890	Revised Federal NonFederal Code attribute domain value from “F” to “E/F” for USSGL account 422100	S2 13-01	2014	SBR
V	1890	Revised Federal NonFederal Code attribute domain value from “E” to “E/F/N” for USSGL 422200	S2 13-01	2014	SBR

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V	1890	Revised Debit Credit Indicator attribute domain value from “C” to “D/C” for USSGL account 428700	S2 13-01	2014	SBR
V	1890	Revised GTAS Fund Type Code attribute domain value from “EG/EP/ER/ET” to “EG/EP/ER/ET/TR” for USSGL account 438400	S2 13-01	2014	SBR
V	3090	Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ES/ET/TR” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 428500	S2 13-01	2014	SBR
V	4179	Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 421000	S2 13-01	2014	SBR
V	4179	Revised GTAS Fund Type Code attribute domain value from “EC/EG/EP/ER/ES/ET/TR” to “EC/EG/EM/EP/ER/ES/ET/TR” for USSGL account 421500	S2 13-01	2014	SBR
V	4187	Revised TAS Status Code attribute domain value from “U/E” to “U” for USSGL accounts 427300 and 429000	S2 13-01	2014	SBR
V	4187	Revised GTAS Fund Type Code attribute domain value from “EC/EG/EM/EP/ER/ES/ET/TR” to “EP/ER/TR” for USSGL account 429000	S2 13-01	2014	SBR
	<u>Footnote</u>				
V	None				
Statement of Custodial Activity:					
	<u>Line</u>				
V					
	<u>Footnote</u>				
V					
VI USSGL Crosswalks to Reclassified Statements:					
Reclassified Balance Sheet:					
	<u>Line</u>				
VI	2.4	Revised line title from "Troubled Assest Relief Program Direct Loans and Equity Investments (for use by Treasury only)" to "TARP Direct Loans and Equity Investments (for use by Treasury only)"	S2 13-01	2014	RBS
VI	2.5	Added line titled "Inventory and Related Property"	S2 13-01	2014	RBS
VI	2.6	Revised line title from "Inventory and Related Property" to "Property, Plant, and Equipment"	S2 13-01	2014	RBS
VI	2.7	Revised line title from "Property, Plant, and Equipment" to "Debt and Equity Securities"	S2 13-01	2014	RBS

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VI	2.8	Revised line title from "Debt and Equity Securities" to "Investments in Government Sponsored Enterprises"	S2 13-01	2014	RBS
VI	2.9	Revised line title from "Investments in Government Sponsored Enterprises" to "Derivative Assets"	S2 13-01	2014	RBS
VI	2.10	Revised line title from "Derivative Assets" to "Other Assets"	S2 13-01	2014	RBS
VI	2.11	Revised line title from "Other Assets" to "Total Non-Federal Assets"	S2 13-01	2014	RBS
VI	2.12	Deleted	S2 13-01	2014	RBS
VI	7.1	Added USSGL account 294000	S2 13-01	2014	RBS
VI	7.10	Deleted USSGL account 294000	S2 13-01	2014	RBS
VI	7.10	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 241000 and 298000	S2 13-01	2014	RBS
VI	9.1	Revised line title from "Net Position - Non Earmarked Funds" to "Net Position - All Other Funds"	S2 13-01	2014	RBS
VI	9.1	Revised Federal NonFederal Code attribute domain value from "F" to "F/N" for USSGL account 532500	S2 13-01	2014	RBS
VI	9.1	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 310800, 310900, 570500, 570800, and 570900; Revised Federal NonFederal Code attribute domain values from "G/N" to "N/Z" for USSGL accounts 599000, 599100, 740000, 740100, and 740500; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts 619000, 640000, and 719000; Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200	S2 13-01	2014	RBS
VI	9.2	Revised line title from "Net Position - Earmarked Funds" to "Net Position - Funds From Dedicated Collections"	S2 13-01	2014	RBS
VI	9.2	Added USSGL accounts 540500 and 540600	S2 13-01	2014	RBS
VI	9.2	Revised Federal NonFederal attribute domain value from "F" to "F/N" for USSGL account 532500	S2 13-01	2014	RBS
VI	9.2	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 310800, 310900, 570500, 570800, and 570900; Revised Federal NonFederal Code attribute domain value from "G/N" to "N/Z" for USSGL accounts 599000, 599100, 740000, 740100, and 740500; Revised Federal NonFederal Code attribute domain values from "F/G/N" to "F/N" for USSGL accounts 619000, 640000, and 719000; Revised Federal NonFederal Code attribute domain values from "F/G" to "F" for USSGL account 711200	S2 13-01	2014	RBS

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DRAFT					
Section	Item Changed	Change	T/L	Effective Year	USSGL TFM SECTION
T/L S2 13-01					
VI	Footnote				
Reclassified Statement of Net Cost:					
	<u>Line</u>				
VI	2	Added USSGL accounts 717100 and 717200	S2 13-01	2014	RSNC
VI	4	Deleted USSGL accounts 717100 and 717200	S2 13-01	2014	RSNC
VI	4	Revised Federal NonFederal Code attribute domain value from "blank" to "N" for USSGL accounts 727100 and 727200	S2 13-01	2014	RSNC
VI	4	Revised Exchange Nonexchange Code attribute domain value from "blank" to "X" for USSGL accounts 727100 and 727200	S2 13-01	2014	RSNC
VI	6.3	Deleted USSGL accounts 619000 and 672000	S2 13-01	2014	RSNC
VI	6.4	Deleted USSGL accounts 721000 and 728000	S2 13-01	2014	RSNC
VI	6.6	Deleted USSGL account 729000	S2 13-01	2014	RSNC
VI	6.7	Deleted USSGL accounts 619000 and 640000	S2 13-01	2014	RSNC
VI	11.2	Added USSGL accounts 619000 and 672000	S2 13-01	2014	RSNC
VI	11.3	Added USSGL accounts 721100 and 728000	S2 13-01	2014	RSNC
VI	11.5	Added USSGL account 729000	S2 13-01	2014	RSNC
VI	11.6	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 599000 and 599100	S2 13-01	2014	RSNC
	<u>Footnote</u>				
VI	4	Deleted	S2 13-01	2014	RSNC
VI	5	Deleted	S2 13-01	2014	RSNC
Reclassified Statement of Changes in Net Position					
	<u>Line</u>				
VI	3.1	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310900, 570900, and 740100	S2 13-01	2014	RSCNP
VI	3.2	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310800, 570800, and 740000	S2 13-01	2014	RSCNP
VI	3.3	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 310500, 570500, and 740500	S2 13-01	2014	RSCNP

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DRAFT					
<u>Section</u>	<u>Item Changed</u>	<u>Change</u>	<u>T/L</u>	<u>Effective Year</u>	<u>USSGL TFM SECTION</u>
T/L S2 13-01					
VI	6.4	Deleted USSGL accounts 711200 and 719000	S2 13-01	2014	RSCNP
VI	7.12	Added USSGL account 5919; Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 599000 and 599100	S2 13-01	2014	RSCNP
VI	8.6	Revised Federal NonFederal Code attribute domain value from "G" to "Z" for USSGL accounts 599000 and 599100	S2 13-01	2014	RSCNP
	<u>Footnote</u>				
VI					
VII	<i>Validations and Edits for Fiscal 2014 Reporting</i>				
	Edits				
	<u>Edit Number</u>				
VII	7	Deleted USSGL account 119500	S2 13-01	2014	EDITS
VII	22	Added USSGL accounts 110100, 110300, 110900, 114500, and 199900	S2 13-01	2014	EDITS
VII	23	Added USSGL accounts 110100, 110300, 110900, 114500, 199900, 320600, and 571200	S2 13-01	2014	EDITS